

**IN THE UNITED STATES DISTRICT COURT
FOR THE SOUTHERN DISTRICT OF OHIO
WESTERN DIVISION AT DAYTON**

UNITED STATES OF AMERICA,	:	Case No. 3:19-cv-118
Petitioner,	:	Judge: Magistrate:
v.	:	
TAMMY L. BURNS,	:	
Respondent.	:	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONSES

The United States of America, on behalf of the Internal Revenue Service, states to this Court as follows:

1. This proceeding is brought pursuant to Sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summonses.
2. James D. Keegan is a duly-commissioned Revenue Officer employed in the Small Business/Self Employed Division, Central Compliance Area of the Internal Revenue Service, and is authorized to issue an Internal Revenue Service summonses pursuant to the authority contained in 26 U.S.C. § 7602 and Treasury Regulation § 301.7602-1 26 C.F.R. § 301.7602-1.
3. The Respondent, Tammy L. Burns, resides at 1211 Lower Bellbrook Rd., Xenia, OH 45385, within the jurisdiction of this Court.
4. Revenue Officer James D. Keegan is conducting an investigation for collection of the tax liability of Tammy L. Burns for the quarterly periods ending in September 30, 2011, December 31, 2011, March 31, 2012, December 31, 2013, September 30, 2016, March 31, 2017, June 30, 2017, and September 30, 2017; and into unfiled Form 1040 Federal income tax returns

for the taxable years 2016 and 2017. *See Declaration of Revenue Officer James D. Keegan, attached as Exhibit B (Collection) and Exhibit B (Tax Return).*

5. The Respondent, Tammy L. Burns, is in possession and control of testimony, books, records, papers and other data that are relevant to these investigations.

6. On November 30, 2018, Revenue Officer James D. Keegan, issued Internal Revenue Service summonses directing Tammy L. Burns, to appear before him on December 18, 2018 at 10:30 a.m. at 200 W. Second St. Room 304, Dayton, Ohio, to testify and produce records. Revenue Officer James D. Keegan, served the copies of the summonses on Respondent, Tammy L. Burns, by leaving copies of the summonses attached to the door at the last and usual place of Tammy L. Burns, 1211 Lower Bellbrook Road, Xenia, OH 45385. The summonses are attached as Exhibit A (Collection) and Exhibit A (Tax Return)

7. On December 18, 2018, the Respondent, Tammy L. Burns, did not appear in response to the summonses. Her refusal to comply with the summonses continues to date, as set forth in the Declaration of Revenue Officer James D. Keegan, Exhibit B (Collection) and Exhibit B (Tax Return).

8. The testimony, books, records, papers and other data sought by the summonses are not already in possession of the Internal Revenue Service.

9. All administrative steps required by the Internal Revenue Code for the issuance of the summonses have been taken.

10. It is necessary to obtain the testimony and examine the books, records, papers, and other data sought by the summonses in order to properly investigate the collection of tax liability of Tammy L. Burns for form 1040 for tax liability for the years September 30, 2011, December 31, 2011, March 31, 2012, December 31, 2013, September 30, 2016, March 31, 2017, June 30, 2017, and September 30, 2017; and the unfiled Form 1040 Federal income tax returns for the

taxable years 2016 and 2017, as is evidenced by the Declaration of James D. Keegan, attached hereto and incorporated herein as part of this Petition.

WHEREFORE, the United States of America respectfully requests:

1. That the Court issue an order directing the Respondent, Tammy L. Burns, to show cause, if any, why she should not comply with and obey the summonses and each and every requirement thereof.
2. That the Court enter an order directing the Respondent, Tammy L. Burns, to obey the aforementioned summonses and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summonses before Revenue Officer James D. Keegan or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by the Court.
3. That the United States recovers its costs for filing this Petition.
4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

BENJAMIN C. GLASSMAN
United States Attorney

s/Michael J. T. Downey

MICHAEL J. T. DOWNEY (IL 6312701)
Assistant United States Attorney
Attorney for Petitioner
200 W. Second Street, Suite 600
Dayton, OH 45402
Office: (937) 225-2910
Fax: (937) 225-2568
E-mail: Michael.Downey@usdoj.gov